Exchange, Extraction, and the Politics of Ideological Money Laundering in Egypt’s New Kingdom Empire

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Abstract: Egypt’s New Kingdom imperial government routinely utilized Syro-Palestinian temples to mask a variety of key economic and political transactions. Pharaohs embellished temples in the territory of valued vassals and gave gifts of divine statues fashioned out of precious materials. The statues themselves could serve as bribes, designed to purchase the allegiance of key vassals. Further, if a local deity could be credibly syncretized with an Egyptian counterpart, as was the Lady of Byblos, the pharaoh might continue to provide “offerings” in perpetuity that conveniently disguised payment for local resources and/or ongoing subsidies as royal largess bestowed upon an Egyptian god. Statues in Egypt and Nubia were typically bestowed upon temples together with parcels of land to support them. If, as is likely, the same held true in Syria-Palestine, an Egyptian-sponsored statue would receive income that might, depending on circumstances, be shared between local powerbrokers, Egyptian military establishments, and representatives of affiliated temples in Egypt. Evidence suggests that divine estates – whether purchased by Egyptians, granted by friendly kings, or usurped by rights of conquest – frequently supported the costs of military occupation. In areas of the empire where divine estates funneled taxes to Egyptian bases, the custom of having locals deliver a portion of their produce to the temple of a god that they viewed as potentially effective on their behalf was likely held to be ideologically more palatable than would be a simple unmasked extraction.

Keywords: temples, divine estates, statue cults, taxation, trade, imperial subsidies

Egypt’s utilization of indigenous temples as centers for exchange and extraction during the New Kingdom is a subject that deserves more attention than it has received. One of the most substantive discussions of the practice was undertaken by Mario Liverani in his remarkable work, Prestige and Interest: International Relations in the Near East ca. 1600–1100 B.C.1 Professor Liverani focused on three texts – one carved on Hatshepsut’s temple at Deir el-Bahari, one an “autobiographical” text in an official’s tomb, and the last a literary tale of high adventure. Despite the quite distinct genres of the three texts, each touched on the practice of what one might facetiously term “ideological money laundering”. All three narratives concerned the masking of payment as piety. I will begin this essay by revisiting the phenomenon that M. Liverani originally discussed and from there will attempt to carry his work forward to address other evidence that supports the idea that indigenous temples played a key role in Egypt’s imperial strategy during the New Kingdom.

The first text, carved on a temple wall, describes an expedition sent by Hatshepsut to Punt, a far-off region the Egyptians termed God’s Land that was located in the Horn of Africa. For their journey, the Egyptian emissaries were “dispatched with every good thing from the court, L. P. H.,2 for Hathor, mistress of Punt, for the sake of the life, prosperity, and health of her majesty”.3 A portion of these good things – including metal ingots, a sword, an axe, and an assortment of beaded necklaces – were depicted in the reliefs of the temple (see fig. 1).4 In sending a shipment of goods to a deity identified with Hathor, Hatshepsut was conforming to what was deemed right and proper. A well-known story from the Middle Kingdom featured a sailor who had been

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2 Here and following l.p.h. is an abbreviation for the wish for “life, prosperity, (and) health” that commonly follows words designating the king, palace, or court.
4 Liverani 1990, 243; Naville 1898, pl. LXIX.
shipwrecked on the island of a divine snake and promised this snake that in return for his clemency “I shall have barges brought to you laden with all the products of Egypt, as should be done for a god who loves men in a far-off land which men do not know”.

In return for the queen’s material generosity, the Puntite goddess, equated by the Egyptians with Hathor, granted Hatshepsut not only life, prosperity, and health, but also myrrh trees, ivory, ebony, apes, and all the assorted exotica of Punt.

Here, then, an essentially secular transaction was reframed as one that occurred on a spiritual plane. The Egyptians did not control Punt and so extraction was not an option. Thus the transaction – a queen having to pay foreigners in order to achieve her desires – was passed off as an instance in which the queen gave freely to an Egyptian goddess and received from her gifts in return (gifts from God’s Land). In this manner, a royal act that might otherwise have been viewed as mercantile was purified, made both sacred and ideologically in-synch with Egypt’s own understanding of itself.

The parallel that M. Liverani cited for this instance of payment-as-piety was the inscription of Thutmose III’s chief treasurer, Sennefer, who traveled on the king’s behalf to Byblos only a short while later. Byblos, like Punt, was a long-standing trading partner of Egypt’s and a polity likewise known to the Egyptians as God’s Land. Upon arrival, Sennefer boasted that he

“entered the forest-preserve … I caused that there be presented to her (= Hathor) offerings of millions of things on behalf of his majesty (l.p.h.) … in Byblos, that I might give them to her lord for her heart’s satisfaction … I brought away (timbers of) 60 cubits in their length … I brought them down from the highlands of God’s Land.”

Here again, then, the pharaoh (via Sennefer) presented “gifts” to the goddess Hathor, who then acknowledged his gifts by bestowing “gifts” of her own.

For his final example of how the Egyptians routinely utilized religion to disguise the true nature of a commercial exchange, M. Liverani discussed a fictional account of a latter day counterpart to Sennefer, a man named Wenamun, who was sent by the rulers of Egypt at the very end of the Twentieth Dynasty or the beginning of the Twenty-First Dynasty to purchase timber for the temple of Amun. Because his goods had been robbed en route, the envoy was unable to provide proper payment. Further, as Egypt no longer possessed an empire that encompassed Byblos, Wenamun could not even fall back on an underlying threat of coercion to achieve his aims. All he had left was an ideological fiction that what was really going on in his transaction with the prince of Byblos was a religious rite in which a leader would provide gifts to a deity as a purely pious act.

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5 Simpson 2003, 52.
6 Liverani 1990, 248–49.
Because of Wenamun’s uncomfortable financial position, however, the transaction the envoy emphasized was not the expected one – in which the ruler of Egypt sent presents to Hathor in return for life, prosperity, and health (and timber) – but one in which the ruler of Byblos was expected to provide timber in return for the life, prosperity, and health that would be bestowed upon him by the Egyptian god Amun. Arguing his point, Wenamun scolded the prince of Byblos, saying

“Now as for Amon-Re, King of the Gods, it is he who is the lord of life and health, and it is he who was the lord of your fathers. They spent their lifetimes offering to Amon. You too, you are a servant of Amon. If you say, ‘Will do, will do so for Amun,’ and accomplish his commission, you shall live, prosper, and be healthy and be beneficial for your entire land and your people.”

Ideological fiction is one thing, however, and economic reality is another.

In responding to Wenamun, the ruler of Byblos cut straight through the thick sanctimonious varnish with which the envoy had coated the history of Egypto-Byblic transactions. He clarified matters to Wenamun, who surprisingly seemed to require this clarification. As for the lumber, he said, it was true that the prince’s ancestors “did in fact supply it. You have but to pay me for supplying it, and I will supply it. Indeed my (forebears) carried out this commission, but only after Pharaoh, I.p.h., had six freighters loaded with Egyptian products, and they were emplaced into their warehouses. You, what have you brought me in my turn?”

Wenamun then reported that the ruler of Byblos proceeded to have

“a journal roll of his forefathers brought and had it read out in my presence. A thousand deben of silver and miscellaneous items were found (entered) in his (journal) roll. And he said to me, ‘As for the Ruler of Egypt, is he the lord of what is mine, and I his servant as well? (If so), would he have been needing to send silver and gold in order to say, ‘Carry out the commission from Amont’? Or was it rather a gift that used to be presented to my father? As for me in my turn, am I your servant?’”

With this speech, the ruler of Byblos indicated in no uncertain terms that, contrary to the Egyptian ideology that Wenamun espoused, piety in the absence of power or payment could in no way dictate the terms of high-level trade.

These three texts are interesting to consider, for they detail a very similar practice as it occurred in three different political settings: trade without empire, trade within an imperial setting, and post-imperial trade. In the first and the second cases, the situation appears very similar: high-value items were obtained through Egyptian offerings to a deity identified with the goddess Hathor – a goddess who even within Egypt proper had a long tradition of incorporating a wide variety of individual goddesses into a corporate version of herself. In these cases, ideology and reality were in perfect sync from an Egyptian perspective. In the case of Wenamun, however, when all that the Egyptian envoy had to exchange for quality lumber were ideological intangibles, the flimsiness of this framing device was revealed. The ruler of Byblos was no longer the servant of the Egyptians, nor was he under any obligation to honor Amun. Thus, it was not “life and health” that he desired from an Egyptian god in return for long lengths of timber but rather the “four bowls and one kakmen-vessel of gold, five bowls of silver, ten articles of clothing of byssus, ten coverlets of fine thin linen, five hundred mats of smooth linen, five hundred ox hides, five hundred ropes, twenty sacks of lentils, and thirty baskets of fish”, which the rulers of Egypt did finally ship to him as payment-without-pretense.

This repeated encoding of seemingly secular acts of international exchange in religious terminology is intriguing and invites a consideration of how the Egyptians utilized native temples in an imperial context. As will be argued in this essay, the Egyptians found indigenous temples equally useful for the purposes of exchange and extraction. Regarding the former, pharaohs fre-

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8 Simpson 2003, 121.
9 Simpson 2003, 120.
10 Simpson 2003, 120.
11 Simpson 2003, 121.
quently bestowed “gifts” upon local temples to facilitate high-level trade but also to curry favor with important vassals by providing a politically palatable form of payment for loyalty and services rendered. Such gifts often took the form of statues of deities that through the process of syncretism could be regarded as both Syro-Palestinian and Egyptian.

For the substance of this study, it is important to understand that a divine statue donated by a pharaoh to a temple in Egypt or Nubia was almost invariably accompanied by a gift of land that belonged to the statue and was intended to provide it with an income in perpetuity. For instance, Ramesses II claimed to have donated a statue of Ptah to the god’s temple in Memphis: “reposing on its mighty seat. I have equipped it with wab-priests and prophets, (with) serfs, fields and cattle. I made it festive with sacred offerings, (with) myriads of all (manner of) things.”

If a pharaoh’s gift of a divine statue in the core of his realm and in his southern empire typically included also an endowment for the statue’s support, it is likely that a similar economic logic lay behind the donation of statues to Syro-Palestinian temples. This essay explores the implications for our understanding of imperial management if the statues donated or supported by Egyptian kings in their northern empire did own land.

Fig. 2: The deputy of Wawat, Penniut, dedicates a statue of Ramesses VI to a temple in Aniba along with five fields

Statues of deities were not the only property-holders in an Egyptian or a Nubian temple, however. Like brides endowed with dowries, statues of divine kings and wealthy individuals destined for a temple brought property with them. For example, a deputy of Wawat named Penniut commemorated his erection of a statue of Ramesses VI in a temple at the Nubian administrative center of Aniba and noted that this statue brought with it five discrete parcels of land (see fig. 2). It is fascinating to note in this regard that the land donated to the statue of the king directly abutted land endowed to the (long-deceased) royal wife Nefertari, the endowed fields of the statue under the authority of the priest Amenemope, and the endowed fields of the statue

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under the authority of the deputy of Wawat, Mery.\textsuperscript{19} Thus it would appear that by the Twentieth Dynasty, at least, much of the land in Lower Nubia was owned not by individuals or communities but by statues of royalty and high officials. The local temple housed these statues and, together with the officials that administered the statue’s land on their behalf, enjoyed usufruct over its produce. Much the same trend, as will be discussed below, is observable in at least some areas of Twentieth Dynasty Canaan.

The role of temples in facilitating exchange has been broached already, and it is not difficult to imagine that key vassals would welcome a gift of a statue to their local temple if this included at least partial rights over its property. Conquerors looking to shore up their legitimacy and to rule efficiently typically seek out religio-political elites willing to serve as collaborators. As myriad examples, both ancient and modern, attest, however, collaborators are typically unpopular with a substantial subset of their contemporaries. Thus the recruitment of collaborators is far less difficult when empires offer such individuals the opportunity for enrichment.

It remains to briefly foreground the ways in which temples could be utilized in the process of extraction. If one can extrapolate from one body of evidence, discussed below, it may be that when an indigenous temple was located in a core area of the empire, taxes levied on land directly and indirectly controlled by the state may have been delivered to the local temple rather than to a more overt imperial headquarters. Such a policy may have been intended to provide the indigenous inhabitants with the convenient fiction that the entity to whom they were delivering their hard won produce was in fact the divinity charged with looking after their welfare. The produce from such temple taxes (\textit{h\textsuperscript{3}r\textit{t}}) seems in some cases to have been utilized not only to support a statue (and its caretakers) but also to subsidize imperial endeavors.

The evidence for Egypt’s employment of indigenous temples is uneven, often ambiguous, and varies in nature over time and in different territories; thus it is important to state from the outset that none of the scenarios explored below should be taken as explanations for how the empire \textit{always} worked. Egypt controlled parts of Syria-Palestine from roughly 1550–1140 B.C.E., and the types of regions controlled, as well as the sociopolitical organization of the inhabitants, differed dramatically. Thus, while the strength of Egypt’s empire lay in its flexibility, this same factor is what frustrates attempts to generalize. Nonetheless, evidence for Egypt’s use of indigenous temples is important to assemble, analyze, and to consider holistically, given its potential to illuminate recurrent and distinct aspects of imperial policy. Finally, I would state that while some portions of this essay are admittedly speculative, speculation is vital in the absence of definitive answers.

Although there is other subject matter that should no doubt be considered, this essay will focus on evidence for Egyptian sponsorship of northern temples in the reign of Thutmose III, for the provision of statues to Syro-Palestinian temples in the New Kingdom, and for the delivery of taxes meant for Egyptian use to Canaanite temples in the Twentieth Dynasty. For comparative purposes, the essay will end with a brief discussion of the employment of temples as financial and diplomatic intermediaries in Nubia. Taken together, the evidence indicates that the Egyptians utilized religion not only to justify their own imperial expenditures to a home audience but also to sheath aspects of the complex dynamics of an imperial system in what they no doubt hoped would be an ideologically acceptable gloss for their Syro-Palestinian subjects as well.

\textbf{Evidence for the involvement of northern temples in tax collection and imperial provisioning in the reign of Thutmose III}

The earliest evidence for Egypt’s manipulation of local temples in an imperial context comes from the reign of Thutmose III, which is not surprising as it was this king who went to the

\textsuperscript{19} Frood 2007, 215.
greatest lengths to systematize the empire and to make it a formal, functioning entity. Thutmose III’s chief architect, a man named Minmose, inscribed a statue of himself with a list of the temples at which he supervised construction of some sort.\textsuperscript{14} He listed the temples in geographic order from south to north. Thus, Minmose began the list with his hometown of Medamud (near Thebes), progressed toward the Delta, and ended outside the borders of Egypt proper: at the temple of Hathor of Byblos and—last but not least—at a temple of Amun.

Just as Hathor of Byblos was in fact the Egyptian name for Ba’alat, the Byblite goddess of longstanding, there is no need to envision Minmose as constructing a brand new temple to the Egyptian god Amun on foreign soil. It is far likelier that he simply sponsored an addition of some sort to the temple of a local male deity that he could comfortably conflate with this god. Just where this “Amun” temple was situated remains a mystery, as the statue subsequently suffered damage; however, if the geographic ordering of the list were consistent, it should have been located north of Byblos. Two likely candidates for the polity in which the temple was embedded will be proposed below.

Significantly, in addition to overseeing work on two temples in Lebanon, Minmose also claimed on his statue that he “crossed Upper Retenu behind my lord and I taxed (\textit{htr}) Upper Retenu in silver, gold, lapis lazuli, and all (kinds of) precious stones, chariots and horses without number, cattle and small livestock in their multitudes. I caused the rulers (\textit{wrw}) of Retenu to be aware of their yearly labor-tax (\textit{b3kw}).”\textsuperscript{15} While the \textit{htr}-taxes listed by Minmose fall largely into the category of luxury goods and herds, the consistency with which the labor-tax was associated with the harvest of northern regions in the annals of Thutmose III suggests that the Egyptians were primarily taxing the agricultural foodstuffs generated from estates worked by Syro-Palestinian labor consisting of, for example, “much grain, wheat, barley, incense, fresh moringa oil, wine, fruit and all the sweet products of the foreign land. They may be consulted at the treasury, just like the reckoning of the \textit{b3kw}-taxes (\textit{ip b3kw}) of [name destroyed]).”\textsuperscript{16}

It is crucial to recognize, then, that Minmose was involved not only in investing on behalf of his pharaoh in local temples but also in the process of extracting the two types of resources most sought after by early empires: wealth and staple goods. The former—typically exotic or expensive raw materials or else finished items taken as booty or requisitioned as tribute—bolstered the power of the elites responsible for initiating and promoting the idea of empire. Just as important as the requisition of exotica and other highly valued foreign goods, however, was the exaction of staple goods that could be used to provision armies, labor forces, or other categories of individuals that routinely served the state.\textsuperscript{17}

Historically and cross-culturally, the most organized of empires have maintained a system of imperial storehouses in foreign provinces so as to gather agricultural taxes locally and thereby underwrite the cost of the province’s occupation and subjugation. Such a system had the virtues of simultaneously reducing the burden on the treasury, weakening the power of the taxed polities, alleviating the need for expensive baggage trains, and ensuring that the army did not gain ill will by foraging for food while passing through allied territory. As a member of the armed forces from his youth, it is little wonder that Thutmose III moved to reform the empire once he was solely in charge of its management.

Although there is still much that remains unclear concerning Egyptian financial terminology, Edward Bleiberg has argued persuasively that a salient characteristic of \textit{b3kw} labor-taxes, whether levied in Egypt or abroad, is that the produce they generated was generally delivered to a temple (rather than to the king or a secular government agency) by representatives of whole collectives of people (foreign geographic regions, Egyptians, or groups of Egyptian profession-

\textsuperscript{14} Cumming 1984, 140.
\textsuperscript{15} Cumming 1984, 139 (= Urk. IV. 1442, 3–7).
\textsuperscript{16} Translation after Redford 2003: 73 with the last line slightly altered (= Urk. IV 694: 3–8).
\textsuperscript{17} For a discussion of the imperial practice of requisitioning wealth and staple goods and the role of the latter in imperial infrastructure, see D’Altooly and Earle 1985.
als). Depending on the nature of the $h3kw$-produce, it might be subsequently utilized to fashion temple equipment, to constitute divine offerings, or (perhaps only after its symbolic offering to the temple’s divine inhabitants) to be redistributed in the form of rations or partial payment. Bleiburg’s conclusions are offered strong support by two recent in-depth studies of imported Canaanite jars discovered, in one instance, at Memphis and Amarna and, in the other, at Deir el-Medina.

Laurent Bavay reports on the results of these studies in greater depth elsewhere in this volume, so I will only briefly summarize the points directly relevant to Bleiburg’s argument. First, it is clear that imported Canaanite jars in Thebes were frequently associated with temples, as demonstrated both by their find spots and by the fact that many of their jar sealings bore impressions of temple stamps. Further, evidence from Amarna and Thebes specifically indicates that Canaanite jars, including Theban examples bearing temple sealings, had been redistributed to royal workmen housed at Deir el-Medina and at the workmen’s village at Amarna. This evidence compliments Bleiburg’s own observation that two jars found at Deir el-Medina bore inscriptions stating that the honey contained therein had originally been delivered to a temple as $h3kw$-produce.

The mention of honey in the texts from Deir el-Medina that Bleiburg cited is particularly interesting given that the studies on the amphorae found at Memphis, Amarna, and Deir el-Medina suggest that they most frequently contained four types of products: honey, olive oil ($nhlw$), moringa oil ($h3q$), and incense made from pistacia resin. Comparisons of the products (as identified from hieratic jar inscriptions and, where possible, also chemical traces) with petrographic sourcing of the fabric of the jars demonstrated that the products and the proveniences patterned fairly consistently into a few discrete production zones. Jars that sourced from the region of Akko and the Jezreel valley as well as from the coastal region extending roughly 40 km south of Akko (fabric groups I and II respectively) most often contained incense, olive oil, or sometimes honey. On the other hand, the region of coastal Lebanon near Byblos (fabric group V) and the area of northwest Syria, centering on Ugarit (fabric group IV), produced mostly olive oil and some moringa oil. As will be discussed below, however, honey is also known to have come from Ugarit. As Bavay has suggested, based on hieratic notations of very precise measurements that could only have been assessed by officials during the process of filling the jars, it is virtually certain that Egyptian officials stationed at discrete administrative centers in the Levant personally oversaw the collection and distribution of these products.

Given these two studies, it appears indisputable that at least a portion of the $h3kw$-produce collected in Syria-Palestine was transported to specific Egyptian temples and redistributed as rations within Egypt. The products shipped back, however, may have been only a portion of what was collected. In the same section of the annals as the description of the $h3kw$-taxes, cited above, the scribe reported that

“every harbor His Majesty came to was supplied with fine bread, various breads, moringa oil, incense, wine, honey, [various fine] f[ruits of this foreign land, and ... c. 80 cm. ... Now all this ...] was more numerous than anything, beyond the comprehension of His Majesty’s army – and that’s no exaggeration! – and they remain (on record) in the day-book of the king’s house, l.p.h. The tally of them is not given in this inscription so as not to increase the text.”

Thutmose III’s harbor storehouses, then, clearly stockpiled the produce from $h3kw$-taxes not only for transshipment to Egypt but also for the use of campaign armies. These edible stores no doubt further provisioned garrison troops, imperial officials, emissaries, and Canaanite collaborators, as they would at the time the Amarna letters were composed, roughly a century later.

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19 Results of these studies are summarized in Bourriau et al. 2001 and Bavay, this volume.
20 Bleiburg 1988, 162–63.
In the reign of Thutmose III, then, it is likely that the htr-taxes of Lebanon, assessed primarily in prestige goods, were delivered to the king personally on campaign or in his palace, as numerous presentation scenes in Theban tombs suggest. The produce gathered from the b3kw-taxes that Minmose oversaw, on the other hand, which were presumably identical with the b3kw-produce listed as having been assessed on Lebanon in Thutmose III’s annals, would likely have been submitted (depending on the location of the taxed polity) to one of the two temples that Minmose embellished – either to the northern temple of “Amun” or to the “Hathor” temple of Byblos. From these northern centers a portion of the b3kw-produce would be warehoused in order to cover imperial costs, while the remainder may have been sent as token offerings to affiliated temples in Egypt.

Given the location of these polities far to the north of Egypt and their proximity to Mittani, Egypt’s main rival in the region, such an arrangement would only have been feasible if the rulers of the two polities in which the temples were situated were under the control of trustworthy vassals who deemed Egypt’s interests as compatible with their own and who collaborated closely with Egyptian officials. So what incentives, then, could have motivated northern vassals to cooperate with an imperial power whose appearance in the region was no doubt resented by many? One can imagine two primary motivations, one military in nature and the other financial.

Militarily, vassals may have felt that an Egyptian presence in their city would serve to ward off enemies who would have just cause to fear an Egyptian reprisal if Egyptian troops were slain as a result of their attack. Certainly, the vassals who repeatedly begged for token handfuls of Egyptian troops in the Amarna letters seem to have framed their entreaties according to this logic. In more modern times, during the American military intervention in Afghanistan, rival warlords competed among themselves to solicit American troops, realizing that “small foreign forces of perhaps 100 soldiers … could prove as useful as having several thousand” in the symbolic weight they carried. Further, to continue with yet one more modern analogy, a tacitly acknowledged function of U.S. bases abroad is to serve as “tripwires”, meaning that any action against an American base offers America a convenient pretext for military intervention. In the mid-Eighteenth Dynasty, Egyptian armies appeared regularly in their northern empire and, as will be demonstrated below, were not reticent to apply military force on behalf of loyal vassals and threatened garrisons.

On the financial side, valued vassals and allies were often amply compensated for hosting imperial troops. As is evident from the Amarna archive, vassals could on occasion be placed in control of Egyptian storehouses when the resident governor was away on a mission (EA 60, 85). Likewise, the Egyptians seem to have supplied vassals on occasion with silver, gold, soldiers, grain, horses, chariots, oil, clothing, and other provisions (EA 70, 74, 76, 79, 85, 86, 100, 112, 125, 126, 130, 137, 138, 152, 161, 263, 287). Indeed, when the loyalty of a vassal from Amurru faltered, Akhenaten sent a letter reminding him, “if you perform your service for the king, your lord, what is there that the king will not do for you?” (EA 162).

Because of such payments and the possibility of hosting (and presumably having access to and occasional oversight of) imperial storehouses, Egyptian vassals frequently solicited the presence of Egyptian troops in their cities. Given that Lebanon was better known for its timber than for its fertile fields, ready access to stores of the grain levied as taxes on their neighbors may well have been extremely attractive. Whether high-value vassals themselves benefited from a significant reduction in taxes is not known but is likely. Certainly, Senefer’s purchase of timber from the ruler of Byblos and Amenhotep III’s payment to the ruler of Gezer for forty “extremely beautiful female cupbearers in whom there is no defect” (EA 369) demonstrates

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23 Filkins 2002.
24 Johnson 2004, 151.
26 For a more in-depth discussion of this topic, see Morris 2010, 429–32.
that pharaohs took care to remunerate key vassals for items they requested that were over and above whatever was requisitioned in taxes.

Before turning to an examination of the “Egyptian” temples added to by Minmose, it remains to briefly discuss the question of the origin of the agricultural h₂₅w-produce that likely would have been submitted to these temples. Part of the h₂₅w due to the temple of “Amun” may perhaps have come from three northern territories in the Upper Jordan Valley and western Bashan that had been requisitioned from the king of Qadeš and donated to Amun after Thutmose III defeated his coalition at Megiddo. In his annals the king brags, “My Majesty [gavje] to him three towns in Upper Retenu, Nugas, was the name of one, Yeno’am the name of another, and Harenkaru the name of the last, fixed with a tax quota in h₂₅w yearly, for the divine endowment of my father Amun.” Following the immediate post-war spoils, the primary renewable resource of these cities would presumably have been agricultural in nature. Given that Egypt did not lack for grain but that a great deal of this foodstuff would have been required to equip Egypt’s northern empire with a healthy infrastructure, the h₂₅w-produce from these regions almost certainly was utilized to fill imperial storehouses.

If Thutmose III assumed direct control of extensive fields in the holdings that he won from the king of Qadeš, such a situation would be analogous to his policy in Canaan. After the battle at Megiddo, the Egyptians took as spoils around 50,000 dunams of land, or roughly an eighth of the Jezreel valley − prime agricultural land in one of the most fertile regions of Canaan. Letters in the Amarna archive demonstrate that a century or so later this land was worked, under the oversight of the vassal at Megiddo, by corvée labor assessed as h₂₅w-tax on nearby towns (EA 365). Following the harvest, the proceeds seem to have been taken to the nearby imperial storehouses at Jaffa and Yarimutu in order to support Egyptian activities in the region (EA 74, 75, 81, 85, 86, 90, 294). If the Jezreel valley crops thus underwrote much of the imperial expenses in the core of Egypt’s northern empire, the property taken over from the king of Qadeš may have supported Egypt’s activities on its farthest frontier.

Taking it as a reasonable assumption, then, that Minmose’s twin responsibilities of h₂₅w-tax collection and of temple embellishment were in fact encompassed in the same project, it remains to examine the temple to “Hathor” at Byblos and the two most plausible locations for the “Amun” temple. Minmose’s temples, it is suggested, served as collection points for imperial resources and were at least partly overseen by loyal vassals. The sacred nature of the temples would presumably not have prevented intense Egyptian involvement in their management, however, for Minmose specifically states that “offices of prophets and wab-priests were given to me in these temples in which I administered construction works.”

Minmose’s temple at Byblos

Egypt’s relationship with Byblos stretched back prior to the foundation of the First Dynasty and continued, as numerous inscribed Egyptian objects attest, through the Old and Middle Kingdoms. Indeed, relations by the Thirteenth Dynasty had become so close that rulers from Byblos were writing their names with hieroglyphs and assumed for themselves (knowingly or unknowingly) a title that in Egyptian designated a mayor. One scarab seal from this period reads, “A boon which the King gives (to) Hathor, Lady of Byblos, (for) the mayor of Byblos, k₃-in.” Although the evocation of the htp-di-nsw formula in this context is likely purely formulaic, it may possibly imply that the king of Egypt truly was in the practice of offering to

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28 Translation after Redford 2003: 139 (= Urk. IV 744: 3–8).
29 Redford 2003, 43.
30 Cumming 1984, 140.
31 See Espinel 2002.
32 Montet 1998a, 174, 196, 212.
33 Martin 1996, 597. I have substituted “mayor” for Martin’s “prince,” given the Egyptian meaning of h₂₅w-.
Hathor so that the offering could then revert to the ruler of Byblos. If so, this practice may have been a forerunner of that described in the tomb of Sennefer. During the Old and Middle Kingdoms at Byblos, Egyptian influence is concentrated in elite tombs, in the vicinity of what looks to have been a palace complex, and in the environs of the temple to Ba’alat, the divine “Lady” of Byblos who the Egyptians chose to identify with Hathor. Thus the relationship between the goddess and the rulers of the town appears to have been a close one, as would be expected if trade relations were to some extent mediated by means of the temple.34

Due to inadequate documentation of early excavations, to the near continuous occupation of Byblos through the Roman period, and to much reuse of temple building materials, the Late Bronze Age temples at Byblos are poorly understood and much disturbed. Two stone architectural elements bearing the cartouche of Thutmose III, however, appear to have survived from Minmose’s work at the site.35 Although these elements were discovered in secondary contexts, the coherency in the temple plans over the Bronze Age suggests that Minmose embellished rather than fundamentally redesigned the temple.

Interestingly, the only other inscribed Egyptian architectural elements came from a doorjamb of Ramesses II that read “beloved of [? Hathor, the Lady of Byblos]” and from two additional jambs that preserved the king’s cartouches but lacked this pious dedication.36 Archaelogists discovered a close parallel to Ramesses’ royal name doorjamb at the Egyptian harbor base of Jaffa reused in a city gate.37 Originally, such emphatically pharaonic doorjambs may have adorned the entrance to Egyptian storehouses or to governmental buildings. The Egyptians certainly maintained both types of building at Jaffa and likely at Byblos as well. Ramesses II also dedicated a stele at Byblos, and this was almost assuredly originally erected in the temple complex, just as his own father had erected stelae in the religious precinct at the Egyptian base at Beth Shean.38

Various lines of evidence suggest that the Egyptians almost certainly occupied a military base at Byblos at the same time as they contributed work to the city’s temple. Thutmose III’s annals mention “a fortress, which my majesty built by means of his victory in the midst of the rulers of Lebanon, the name of which is Menkheperre-is-the-one-who-subdues-the-wanderers”.39 While the annals indicate that the fortress was constructed during the first campaign, it was apparently still functioning years later, for Thutmose III’s Jebel Barkal stele makes mention of a fortress on the coast of Lebanon that was associated with the procurement of quality timber. Although the precise location of the fortress isn’t given, the text of the Jebel Barkal stele also reports that in preparation for his eighth campaign against Mittani, Thutmose III “had many vessels of cedared wood built on the mountains of God’s Land in the neighborhood of the Lady of Byblos”.40 Thus, the Egyptians may have facilitated their military preparations by building or assuming control over a fortified enclosure in the environs of Byblos that they could utilize when obtaining timber for cultic or military purposes.

Egyptian control over the coast of Lebanon could have forced the hand of the Byblite ruler, but there are reasons to believe that collaboration with the Egyptians may have been viewed as advantageous. If Menkheperre-is-the-one-who-subdues-the-wanderers, built in the midst of the rulers of Lebanon, was indeed in the neighborhood of the Lady of Byblos, then the identity of

35 Montet 1998a, 14; Montet 1998b, pl. CLII; Dunand 1958, 602–3 (no. 13439); Dunand 1950, pl. CLV. See the discussion of this temple in Wimmer 1990, 1080–82, 1090–91.
36 Kitchen 1996, 228. Of the deity’s name only a hill-sign remained. See Dunand 1939, 54 (nos. 1317–318), 56 (no. 1320); Dunand 1937, pl. 27.
37 For citations and discussion, see Morris 2005, 570–72. Architectural fragments inscribed with cartouches and/or the names of Egyptian officials have also been found in association with Egyptian bases at Aṣdod, Gezer, and Beth Shean (Morris 2005, 388, 554, 563, 756–58).
“the wanderers” is perhaps easily divined. In the Amarna period, the inhabitants of the mountains in the land of Amurru routinely preyed upon Byblos, stealing its stores and wreaking such havoc that the population in the Amarna period was reputedly not only starving but furious with the local ruler for his inability to stop the attacks (EA 91). To attempt to aid his people, Rib-Hadda, the ruler of Byblos, wrote numerous panicky letters to Amenhotep III and Akhenaten that described the incessant attacks fomented by the ‘Apiru warriors that fought for Amurru. These people, who bore a name evoking the dusty feet of the chronically rootless, formed an ethnically heterogeneous group primarily defined by their status as displaced peoples. True “wanderers”, the ‘Apiru often hired themselves out to fight as mercenaries for whoever could afford to pay. And in the Amarna period, it was Byblos’s sworn enemy Amurru that paid.

According to Rib-Hadda, life had been much better in the generation of his father’s fathers (presumably in the time of the mid-Eighteenth Dynasty) when a garrison was permanently stationed at Byblos and when the ruler of Byblos had received silver from the Egyptian king and access to the provisions stored at the city in the royal storehouse (EA 117, 121, 122, 126, 130). Assuming that these provisions were the same as those requisitioned as b3kw-taxes for Thutmose III’s harbor towns, it is little wonder that Rib-Hadda looked back with envy on the imperial storehouse, heaped high with grain, and on the resident garrison that Byblos played host to in the days of his forebears.

The coffers full of silver that Egyptian agents such as Sennefer had offered to Hathor, Lady of Byblos, in order to satisfy her heart would also, no doubt, have satisfied Rib-Hadda’s heart. Perhaps to refresh the pharaoh’s memory of these divine transactions, the ruler of Byblos made sure in his letters to repeatedly and emphatically invoke the Lady of Byblos and all of the blessings that she could, if satisfied, impart to the king (EA 68–70, 73–79, 81, 83–87, 89, 92, 95, 101, 105, 107–110, 112, 114, 116–119, 121–125, 130, 132). Interestingly, when writing to the pharaoh and to his officials, Rib-Hadda of Byblos occasionally also invoked the god Amun alongside the Lady of Byblos (EA 77, 87, 95). Perhaps he did so because he knew that Amun was an important state god, but it is equally possible that Rib-Hadda invoked Amun as the sole other “Egyptian” deity in the northern Levant to whom the Egyptians had historically paid homage (and perhaps material goods as well).

Minmose’s Amun Temple: Ullaza or Ugarit?

According to the south-to-north ordering of the toponyms on Minmose’s list of temples, the “Amun” temple at which Minmose did work must assuredly have been situated north of Byblos. During the mid-Eighteenth Dynasty, the Egyptians garrisoned troops at both Ullaza and Ugarit. Both localities resembled Byblos in that they were situated in excellent harbors and offered relatively easy passage inland. Evidence for Egyptian activity at both sites will thus be considered (fig. 3).

Ullaza

Ullaza was situated at the mouth of the Nahr el-Barid, near modern Tripolis and ancient Orthosia. Following Thutmose’s victory at Megiddo, the area of Ullaza must have been ceded to Egypt, for when the king discovered the presence of a garrison from Tunip in the city on his fifth campaign he took it as an act of rebellion. Indeed, it may be that Minmose had already been at work embellishing a temple there, for immediately following the successful resolution of the rebellion, the annals note that the army gave

“adulation to [Amun] for the victory [he had] given his son … After that His Majesty proceeded to the storehouse of offering (sna’ n wdnw): Offering a sacrifice to [Amun-re]-Horakhty consisting of

41 For the seminal study on the ‘Apiru, see Bottéro 1954.
long-horns, shorthorns, fowl, [incense, wine, fruit, and all good things on behalf of the life, prosperity, and health of the King of Upper and Lower Egypt], Men-kheper-re, given life for ever and ever.⁴²

Thus Ullaza is mentioned in conjunction with religious rites to Amun and an associated “storehouse of offerings” at which it is likely that Thutmose III donated much the same sort of foodstuffs as he requisitioned as bꜣтельный-produce.

Now, the practice of maintaining a storehouse at the harbor, protected by a garrison, and stocked with every good thing that a campaigning army or suite of resident officials could desire seems to have struck Thutmose III as such a good idea that he adopted the same template for his other ports. When the rulers of Tunip incited rebellion at Ullaza two years later, the report of the suppression of the uprising in this seventh victorious campaign was directly followed by the description of the active harbor system he designed, discussed above, complete with the assurance that the king was not exaggerating. In the context of this discussion, it is important to note that incense represented the only inedible item that Minnose and Thutmose III assembled among their stores of bꜣтельный-produce. While some incense was assuredly shipped back to Egypt, as the aforementioned studies of Canaanite jars suggest, significant quantities may well have been stored locally, especially if each harbor storehouse and garrison possessed an associated temple or shrine at which the king, his army, and resident officials could offer thanks and pray.

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The garrison at Ullaza had other duties besides defending and maintaining an imperial storehouse. It was charged with procuring timber for export to Egypt. Thutmose III mentions Ullaza in the same Jebel Barkal stele in which he mentioned Byblos and the mysterious fortress Menkheperre-is-the-one-who-subdues-the-wanderers that he built among the rulers of Lebanon. In the stele, the king reports that the garrison at Ullaza hewed precious wood for him and saw to its shipment straight from God’s Land to his own divine palace. The text reads,

“Each and every year true cedar of Lebanon is hewed [for me in Dj]ahy, and brought to the Palace, I.p.h. Lumber comes to me, to Egypt, brought south […] true [cedar] of Negau, the best of God’s Land, sent off with its ballast in good order, to make the journey to the Residence, without missing a single season each and every year. My army, which constitutes the standing force in Ullaza, comes [to My Majesty(?)] yearly with […] which is the cedar of My Majesty’s forcible confiscation, through the counsels of my father [Amun-re] who consigned all the foreigners to me. I left none of it for the barbarians, (for) it is the wood he loves.”

This lumberjack garrison may well have been quartered in the fortress that Thutmose III erected against the wanderers, if this entity wasn’t located at Byblos. Certainly, as will be discussed below, Amurru and its ‘Apiru warriors targeted Ullaza just as they did Byblos and also another nearby Egyptian harbor base situated at Šumur.

As at Byblos, the evident economic focus of the base at Ullaza was on the extraction of high quality timber. Given that the two sites were so similar in nature, a temple to “Amun” at Ullaza would have nicely complemented the temple to “Hathor” at Byblos as a locale where the Egyptians could store ḫkw-product to provision a strategic harbor storehouse and to ship back to Egypt. If parallels hold, Ullaza’s temple could also have served as an ideologically convenient site in which the Egyptians could present “offerings” to the resident “Egyptian” deity in return for the timber that was extracted above and beyond what was due from a vassal to his lord and in gratitude for the agreement to host an Egyptian garrison.

If Ullaza had indeed rebelled twice against the king, however, one wonders whether the city was eventually divested of its local leadership entirely. Certainly there are no missives from rulers of Ullaza in the Amarna letters. Instead, like the entirely Egyptian base at Šumur, the establishment at Ullaza appears to have been “guarded” (EA 60, 61) and eventually seized (EA 104, 105, 140) by the rulers of Amurru, while the base’s Egyptian occupants fled to Byblos (EA 105). It is, moreover, suspicious that in the Jebel Barkal stele, Thutmose III refers to the garrison at Ullaza in conjunction with “cedar of My Majesty’s forcible confiscation, through the counsels of my father [Amun-re] who consigned all the foreigners to me”. If Thutmose III did depose the local ruler after multiple seditions, and if the Egyptian fortress was strong, a temple to the local equivalent of Amun may have functioned not so much as a site of exchange as it did a site of extraction, akin to some of the temples located on Egyptian bases in Ramesside Canaan, which will be addressed shortly.

Ugarit

The presence at Ullaza of a garrison, an associated storehouse, and an appropriate place to give thanks to Amun makes the harbor town a fitting candidate to have housed Minmose’s Amun temple. There is also, however, a strong possibility that this structure was located at Ugarit. Thutmose III installed a garrison at Ugarit at some point during his many years of campaigning in Syria, although the context of his doing so is nowhere noted. This garrison is not attested until the reign of Thutmose III’s son Amenhotep II, who learned while on campaign that anti-Egyptian elements in the city were conspiring to evict it. This news prompted the king to alter his marching plans in order to intervene.⁴³⁴
Unlike Ullaza, Ugarit was a major urban center with 150 subsidiary villages and an estimated population of 25,000 individuals.\textsuperscript{45} Given its size, its great distance from Egypt, and the fact that it is nowhere listed among the Syro-Palestinian possessions of Thutmose III, the original garrison could have been stationed at Ugarit only with the approval of the city’s king. Certainly, although Ugarit pledged loyalty to Egypt in the Amarna letters (EA 45, 47, 49), its king utilized high status greeting formulae (EA 45, 49) and felt free to request two palace attendants and a physician from the pharaoh (EA 49). Judging from the famous Niqmadu vase, at least one of the city’s rulers seems also to have taken an Egyptian woman to wed.\textsuperscript{46} Although Amenhotep III claimed that “From time immemorial no daughter of the king of Egypt is given to anyone”\textsuperscript{47}, the Egyptian woman must have been a personage of some importance, and it would seem likely that the marriage was arranged at the highest levels. Thus, Ugarit’s loyalty was acknowledged with special perquisites and perhaps with a diplomatic marriage. Certainly its loyalty was not taken for granted. Nor should it have been, for by the end of the Amarna period Ugarit would switch its political allegiance to the Hittites.

If Egyptian troops were not placed by force at Ugarit, it is likely that a deal was brokered to the city’s liking, whereby the Egyptian troops pledged to defend Ugarit’s interests, and the city was granted a favorable trading status. Certainly, one subset of Canaanite jars has been sourced specifically to Ugarit, suggesting that exports of oil (and, in one case “honey of Ugarit”) arrived in Egypt on a regular basis.\textsuperscript{48} Moreover, the precise Egyptian measurements and hieratic inscriptions found on the jars indicate that Egyptian officials based at Ugarit were intimately involved in the process of collecting and administering such foodstuffs.

Given the location of the city outside direct Egyptian suzerainty, it is extremely unlikely that the oil and honey were requisitioned as $b.\hat{k}w$-taxes levied on a conquered region, though the material later shipped was indeed typical of this type of tax. After the peace forged between Egypt and Hatti in the reign of Ramesses II, some Egyptians were awarded hereditary land grants from Ugarit’s king, and it is possible that similar arrangements were made already in the mid-Eighteenth Dynasty.\textsuperscript{49} Indeed, a stele dedicated by an Egyptian royal scribe and attendant of the royal domain at the Temple of Ba’al Saphon to this same deity provides, perhaps, a latter day parallel for the type of situation that may have been operative in the mid-Eighteenth Dynasty.\textsuperscript{50} No royal domain could have been taken by force in the Nineteenth Dynasty, yet if the scribe of this estate went to the bother and expense of erecting a stele at a local temple, it is likely that he had been posted at Ugarit to manage the produce of the royal domain and that he performed his duties locally. Thus, at Ugarit, a close relationship evidently existed between a royal estate in a foreign land, Egyptian administrators, and the local temple.

As Valérie Matoian’s essay in this volume demonstrates, Egyptian artifacts were not infrequently encountered at Ugarit, particularly in association with its temples and palace, as had also been the case at Byblos. Excavations in a residential district revealed a cache of precious jewelry and gilded bronze statuettes of Ba’al and El, in which the gods appear to be wearing Egyptianizing crowns.\textsuperscript{51} While the artists who fashioned these statuettes may have simply borrowed Egyptian iconography because of its association with power and prestige, it is also possible that larger prototypes had been fashioned by Egyptians and sent to Ugarit as gifts. Certainly, this would conform to Egyptian practices as exemplified by instances addressed in the following section of this essay. As will be seen below, the Egyptians seem to have made it a point of policy to donate statues to local cults, and such statues could have been associated with royal domains that were managed for them by Egyptians – like Minmose or the donor of the stele to

\textsuperscript{45} Yon 1992, 113.
\textsuperscript{46} Yon 2006, 158–59.
\textsuperscript{48} Bavay, this volume; Bourriau et al. 2001, 142–43.
\textsuperscript{49} Astour 1981, 25.
\textsuperscript{50} Yon 2006, 134–35.
\textsuperscript{51} Yon 2006, 96, 132–33.
Ba‘al Saphon – on behalf of the god, the local ruler, and the pharaoh. While the precious metals that composed such statues have ensured that very few survived, their existence is well attested in various textual sources and by the occasional archaeological find.

Evidence for Egypt’s provision of statues to Syro-Palestinian temples

Minmose lists only two temples that he embellished in conjunction with his efforts to streamline the taxation system in Syria-Palestine, but it would appear that the Egyptians routinely donated statues to pre-existing temples located in their empire. In the Amarna archive, for instance, the ruler of Qa‘na refers back, perhaps to the time of Thutmose III, stating, “My lord, your ancestors made (a statue of) Shimigi, the god of my father, and because of him became famous. Now the king of Hatti has taken (the statue of) Shimigi, the god of my father. My lord knows what the fashioning of divine statues is like.”52 Not surprisingly, the ruler of Qa‘na ended his report by requesting that the pharaoh send him a sack of gold, “just as much as is needed”, for the fashioning of a new statue.

The request, obviously, was a loaded one, as the ruler of Qa‘na had just stated that he was being actively threatened by the Hittites, who were sending other towns up in flames. Further, the men of Amurr, evidently in league with the Hittites, were capturing his people and holding them for ransom. Implicitly, then, the ruler of Qa‘na seems to have been utilizing the cult statue that the Egyptians had long ago provided – undoubtedly in an effort to secure the loyalty of this important vassal – as a comfortable pretext for why the Egyptians should send him a sack of gold. While both parties would no doubt have understood the gold to be a bribe that ensured the continued loyalty of a threatened vassal, the polite cultic cover story would allow the Egyptian government to present the transfer of funds as a simple act of pious largess.

If the Egyptians routinely identified their gods with specific foreign deities already resident in various areas of their empire, then elaborate gifts – gold statues53 or even gold for statues – that paved the way towards happy, loyal vassals, did not in fact leave the closed circulation of Egypt’s own spiritual economy. Egyptian gods, even those located in foreign lands and worshipped under foreign names, would be expected to be concerned with Egypt’s welfare and to give “blessings” in return for cultic offerings. Here, imperial expenses and pragmatic piety intersected perfectly.

Qa‘na’s case was not an isolated example. As is evident from another Amarna letter, the citizens of Tunip also claimed to have received statues of the gods of Egypt in the reign of Thutmose III. Thus, the representative of Tunip wrote to either Amenhotep III or Akhenaten stating,

“Tunip – who ruled it in the past? Did not Manaḫpirya: am-ma-ti-wu-uš (your ancestor) rule it? The gods and the …: na-ab-ri-il-la-an (?) of the king of Egypt, our lord, dwell in Tunip, and he should inquire of his ancients: am-ma-ti (ancient) when we did not belong to our lord, the king of Egypt”54 (EA 59).

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53 Some statues were gilded, but others were golden. In EA 24, the Mittani king Tušratta asks Amenhotep III for a statue of molten gold about which the gods would hear: “This molten gold image is Tušratta, the daughter of Tushratta, the lord of Mitanni, whom he gave as wife of Immureya, the lord of Egypt. And Immureya made a molten gold image, and full of love dispatched it to Tushratta” (Moran 1992, 68). In the same letter there is reference to a molten gold image of Amenhotep III’s other Mittani bride and a request for an ivory image of a goddess. Wealth could thus be transferred conveniently and in an ideologically accepted manner by means of the fashioning of statues. For this reason, Akhenaten’s substitution of gilded statues for molten gold statues of the Mittani prince and of Tušratta inspired the latter’s righteous indignation (EA 26, 27, 29). Whether the missing two golden statues should be taken as identical to those evidently promised by Akhenaten to the Hittite king (along with two silver statues of women) is not known (EA 41).
It is perhaps likely, considering Tunip’s extremely aggressive stance towards Ullaza, that Thutmose III ensured the continued safety of his important maritime base with gifts of not one statue, but a plurality of statues, each presumably precious.

Egypt’s provision of cultic statues (or even their raw materials) to potentially problematic vassals may be comfortably equated with the age-old imperial strategy of providing subsidies for the purpose of transforming enemies into friends or, at least, into neutral parties. Such subsidies were utilized to buy the loyalty of potential aggressors, when imperial powers reckoned that even a substantial payment to a polity (usually a nomadic group or a mountain warlord) would be less expensive than repeatedly mobilizing armed responses to raids. As Edward Luttwak has written with respect to the Roman empire’s relations with potentially dangerous Germanic tribes,

“From its beginnings as a donation given to reward deserving chieftains, the subsidy became a short-term rental of good behavior, which could not be suspended without undermining the security of the border zone. The ultimate ability of the empire to crush the peoples it chose to subsidize was not yet in question, but without a credible threat of annexation, the incentives naturally had to be augmented – in order to maintain the equilibrium between threats and incentives on which the system was based.”

We know that it was the policy of both Thutmose III and his son Amenhotep II to “give things to those who were loyal”, although the records did not detail the character of such gifts. Precious subsidies in the form of donations of divine statues that both Egyptians and allied kings could identify with their own deities, however, would have served as particularly strategic subsidies, for once the king had given a god to his vassal, he would have a convenient pretext to periodically (or in times of crisis) renew his “offerings” and thus simultaneously satisfy the heart of both god and vassal!

Further, if one takes into account that statues were most often presented to a temple together with donations of land, it may perhaps be assumed that in some, if not all, cases Egyptian statues donated to foreign temples came with property endowed in their name that the Egyptians either purchased or requisitioned, depending on the strength and strategic value of the vassal and the circumstances of the acquisition. Thus, as we saw above, Thutmose III received personal estates that had formerly belonged to the ruler of Qadeš in the northern portion of his empire, which he dedicated to Amun, while in the Jezreel valley, he acquired land from the defeated polity of Megiddo. In the case of Ugarit, however, if in fact Minmose’s “Amun” temple was located in that polity, one might imagine that land belonging to a statue had been purchased and then donated. The produce from the domain, received by the “Amun” temple as h3kw, could then be employed for a variety of purposes: to enrich the temple, to be exported to Egypt, and to support the activities of the resident garrison.

In the Ramesside period, the statues donated by kings seem most often to have been royal rather than strictly divine. Ramesses II, for example, noted in a battle inscription that the city of Dapur in the region of Tunip housed one of his statues, and this practice appears to have been even more common in the core of Egypt’s northern empire. Ramesses II may also have erected an approximately life-size statue of a royal woman somewhere in the vicinity of the Egyptian centers of Ašdod and Tel Mor, the latter of which constituted a harbor base. If the statue depicted Nefertari, it would provide a fitting parallel to her well-endowed statue-cult in Nubia, discussed above. Probable evidence for additional examples of this type of statue include a bronze statue base of Ramesses VI at Megiddo and a fragment of a basalt statue bearing Egyptian hieroglyphs at Ashkelon, though the dating and genre of this latter statue is admitted-

55 Luttwack 1976, 115–16.
57 Kitchen 1996, 47.
59 Breasted 1948, 135–38.
ly unclear. Both Megiddo and Ashkelon are known to have served as Egyptian bases for the majority of the New Kingdom. In his publication of the Megiddo statue, James Henry Breasted noted the parallels in form, scale, and presumed function between the land-owning statue of Ramesses VI erected in the Lower Nubian administrative center at Aniba (see fig. 2) and the statue excavated in a secondary context at Megiddo.

The pharaoh who is best known for provisioning Syro-Palestinian temples with statues is Ramesses III. This king dedicated statues of himself at temples in Byblos and Beth Shean, both long-standing Egyptian bases. The temple at Beth Shean is much better known than that at Byblos. As early as the late Eighteenth Dynasty, there is evidence that Egyptians worshipped at this indigenous-style temple, leaving votives and dedicating stelae to divinities such as Mekal and ʿAnat. In the Nineteenth Dynasty, however, after a regional rebellion, the Egyptians took direct control of the base, and from then on its architecture and assemblage bore an emphatically Egyptian stamp, cultic pottery and all. If the temple’s massive basalt statue of Ramesses III is anything to judge by, one suspects that the patron deity of the Twentieth Dynasty temple was none other than the form of the divine king syncretized with the god Amun.

Textual evidence for the functioning of such statues is found in P. Harris I, which references the provision of a statue of Ramesses III to a temple in Gaza (i.e., Pa-Canaan). In the document, Ramesses III posthumously boasts to Amun that he

“This built for you a mysterious temple in the land of Djahy, being like the horizon of heaven, which is in the sky, (named) "the temple of Ramesses, Ruler of Heliopolis, l.p.h., in Pa-Canaan," as a bequest (innyt-pr) for your name. I fashioned your great statue that it might rest in its interior, Amun of Ramesses, Ruler of Heliopolis, l.p.h. The foreigners of Retenu come to it bearing their inwy-gifts to its face according to its divinity. I ushered in the land, assembled for you, bearing their b3kw-taxes, in order to send them (= the b3kw) to Thebes, your mysterious city.”

This statue, a divinized fusion of Amun and Ramesses III, explicitly served as the local recipient for both the inwy-gifts delivered by local rulers (and perhaps also by high officials) and the b3kw-produce brought by those who labored on lands that Amun owned or taxed.

Ramesses III’s construction of an Amun temple at Gaza was almost assuredly undertaken in conjunction with his donation of nine foreign cities to Amun, as recorded in P. Harris I. Similarly, the Medinet Habu festival calendar contains the same king’s boast to Amun that, “I built b3jnw-structures in your name in Egypt, in [N]ubia, likewise (in) Syria-Palestine. I taxed them for their b3kw for the year, every town by its name, gathered together, bearing their inwy-gifts in order to present them to your ka.” So while these donations to Amun needn’t have required on-site temples and statues, it is tempting to suggest — in parallel to Thutmose III’s evident practice in Lebanon and to Ramesses III’s temples at Gaza and Beth Shean, discussed above — that perhaps as many as seven other polities paid their taxes to a temple affiliated with Amun at a military base located in their own area of the empire.

Prior to the reign of Ramesses III, the chief deity worshipped at Gaza was ʿAnat, a Syro-Palestinian goddess who had been so fully adopted into the Egyptian pantheon that Ramesses II named own his daughter by an Egyptian queen after her. A particularly interesting model letter, purportedly sent by a garrison scribe to the standard bearer of that garrison, reads,

“This is a missive [to inform my lord] that the towns of Pharaoh, l.p.h., which are situated in each district are prosperous [and that the servants] of Pharaoh, l.p.h., who are in them are prospering and in health, calling upon [all the gods and] all the goddesses who are in the region of the land of Khor (= Syro-Palestine) [to keep] Pharaoh, l.p.h., my lord, l.p.h., [healthy], with every land cast down

60 Dunand 1958, 618 (no. 13658); Dunand 1950, pl. CLVII; James 1966, 35.
61 Rowe 1940, 10, 31, 33–4, plates frontispiece, 28.19, 49.1, 65.1, 67.5.
63 P. Harris I, 68a: 2; see also P. Harris I, List A, 11: 11; Morris 2005, 730.
64 Morris 2005, 729.
beneath his sandals, [while] my lord (= the standard bearer) [continues to be] in his (= Pharaoh’s) favor. A further communication to my [lord: The offerings that you sent for] the festival of Anath of Gaza have all [arrived], and I received your(?) […] for the goddess.”

This text and the section of P. Harris I quoted above both concern cult practices at the Egyptian base of Gaza. In the Nineteenth Dynasty, the patron deity was one that could presumably be counted upon to appeal to both Egyptians and Canaanite collaborators alike. The Egyptians evidently took care to supply the cult with festal offerings, and the temple may thereby have served to ease and mediate relations with the indigenous population. In contrast, by the Twentieth Dynasty, the resident god was fully Egyptian – a fusion of the deified king and the state god Amun – and, in official documents at least, there was no mention of reciprocity. A series of hieratic inscriptions discovered on votive bowls suggest that in the reign of Ramesses III, just as his inscriptions state, local temples were being utilized for the purpose of extraction.

Evidence of the hieratic taxation bowls

Excavations at the Egyptian bases of Lachish, Tel Sera, Tell el-Farah South, and Deir el-Balah have yielded a series of hieratic inscriptions on shallow bowls that appear to record the delivery of significant quantities of harvest tax (šmnw) in wheat and barley. Unlike the official diplomatic correspondence, these records were written in hieratic, indicating that at this period – as at the time Minmose worked for Thutmose III and as in the Nineteenth Dynasty, when the Canaanite storage jars that Bavay has studied were prepared and filled – the Egyptians did not subcontract the job of tax collection. These hieratic bowl inscriptions often recorded quite large amounts of wheat, in bulk deliveries of up to 150,000 liters, as harvest tax. To put this into perspective, just this quantity of wheat alone could support the annual wages of 12,500 unskilled workmen. Most of the inscriptions are fragmentary enough that it is difficult to make sense of the transaction recorded, but a ruler of Latš (?) is mentioned on a bowl found in a secondary context at Lachish, while a bowl discovered at Tell el-Farah South records “what was brought … which is the rest, as barley of/for the overseer of … brought by the hand of the scribe Pa-…”. Thus, here too, it would appear that the Egyptians received proceeds from some directly owned and managed agricultural estates as well as from other parcels of land that they simply taxed.

While Stefan Wimmer has suggested that these bowls served as taxation records that officials typically sent on to Egypt, Carolyn Higginbotham rightly points out that the bowls would be an unnecessarily bulky medium for such administrative purposes. Thus, she suggests that the individual who delivered the grain to the Egyptian official had the full amount recorded in a logbook and also on a votive bowl into which a token quantity of the grain was placed. The individual then could enter the temple and offer the grain to the deity as a tangible sign of his fiscal piety. Orly Goldwasser’s observation of the archaeological association of bowls that were stylistically very similar to the hieratic bowls with a thick layer of grain on the floor of the Mound Temple at Lachish suggests much the same conclusion. If such a scenario were correct, then just as in Ramesses III’s boast, foreigners would indeed have come regularly before the god-king’s statue bearing their taxes as offerings.

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66 Wente 1990, 127 no. 150.
67 Evidence for these bowls is discussed and synthesized in Higginbotham 2000, 59–63.
68 A bowl from Tel Sera recorded a delivery of more than 2,000 khar-sacks, and each khar-sack amounted to roughly 75 liters of wheat (Higginbotham 2000, 61–2).
69 For the calculations of khar-measures and salaries, see Smith 1995, 170.
70 Higginbotham 2000, 60, 62.
71 Wimmer 1990, 1090; Higginbotham 2000, 63.
72 Goldwasser 1984, 85.
Of the sites at which the hieratic bowls were found, both Tel Sera and Lachish possessed cultic buildings that contained a great deal of in situ Egyptian and Egyptian-style material culture. While neither the Tel Sera temple nor the two temples at Lachish (the Fosse Temple and the Mound Temple) would fit the criteria of an “Egyptian” temple, as established by scholars such as Wimmer; I would argue that the Egyptians were not interested in exporting their state religion with all of its cultic exclusivity northward. Co-opting cults long held as sacred to the local population served their interests much more. Further, it is tempting to suggest that at least some of the produce collected from b3kw-taxes was in fact redistributed to Egyptians and to their Canaanite subjects in the context of a festivity, as is implied by the finding of the phrase hrw nfr (holiday) on a bowl from Tel Sera and in light of the model letter referred to above.

While no temples have yet been discovered at Tell el-Farah South or Deir el-Balah, the quantity of Egyptian-style material culture in the administrative buildings and in the nearby cemeteries makes it almost certain that ritual centers remain to be discovered. Indeed, while associated temples have not been found at all Egyptian bases, it is remarkable that the type of Egyptianizing saucer bowls most closely associated with the highly Egyptian temple at Beth Shean, and almost assuredly utilized in the cult as offering bowls, were found at Tell es-Saidiyeh, Megiddo, Aphek, Aṣdod, Gezer, Tel Mor, Tell el-Hesi, Lachish, Tel Sera, Tell el-Farah (S), Tell el-Ajjul, Jaffa, and Deir el-Balah— all sites known to have hosted Egyptian garrisons at some point in the period from the late Eighteenth Dynasty to the Twentieth Dynasty. Thus at a great many Egyptian bases, Canaanites appear to have delivered taxes as offerings to their local gods or to a divinized form of the Egyptian king. Whether the Egyptians usurped all or only a portion of these “temple” taxes presumably depended on whether the base was directly controlled or had been granted territory in the land of a vassal. Regardless, a portion of the produce was no doubt stored locally to help cover the costs of Egypt’s imperial endeavors.

Exchange and extraction in Nubian temples

We have so far discussed Egypt’s practice of utilizing temples for the purposes of exchange and extraction primarily with regard to its northern empire. It is important to point out, however, that temples were key components of Egyptian settlements in its southern empire as well. Although the temples were generally state-built rather than obviously co-opted, local Nubian gods frequently shared space with Amun (not to mention the hybrids formed between Amun and various divine kings). Further, as Penniut’s inscriptions demonstrate, much of a temple’s land likely came to it as bequests from royal estates, donated together with royal statues that required sustenance and cultic attention. Judging from the outsized proportions of the granaries belonging to these temples, the produce they generated surely served as the economic engine of imperialism in the south.

The economy of Egyptian-dominated Nubia in the New Kingdom from the First to the Third Cataracts appears to have been almost entirely temple driven. What is fascinating, however, is that the long stretch of the Dongola Reach that extended between the Third and the Fourth Cataracts was virtually devoid of pharaonic material. At the Fourth Cataract, however, the massive temple complex of Jebel Barkal stood isolated. Apparently initiated by Thutmose III upon his conquest of the area and complemented with a fortress, Jebel Barkal effectively marked the end

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Wimmer defines an Egyptian temple as one at which “Egyptian architecture was predominant and/or Egyptian worship can be traced” (Wimmer 1990, 1065).
Goldwasser 1984, 82.
Higginbotham 2000,149–50; Burke and Lords 2010, 14–5.
For an excellent discussion of the role that b3kw-taxes and produce played in Egypt’s New Kingdom Nubian empire, see Smith 1995, 166–74. For a discussion of New Kingdom Nubian temple-towns in an imperial context, see Morris 2005.
of the line for Egyptian traders, at least so far as we have record. In this respect the temple seems to constitute a fitting parallel to Thutmose III’s Amun temple in Lebanon. Further, the form of Amun housed in its temple was ram-headed and thus, one suspects, specifically chosen to aid efforts to combine the cult of Amun with an indigenous Nubian ram-cult. It was here at this southernmost “Amun” temple, one imagines, that traders from Sub-Saharan Nubia met with Egyptian agents. Through gifts offered to his cult and subsequently offered to Egyptian or Nubian agents, the deity no doubt sanctified and mediated these exchanges, thereby ensuring plentiful gifts from God’s Land and the blessings of a stable, peaceful frontier.

This is not the forum to delve in depth into the imperial and commercial employment of Nubian temples, but it is worthwhile to briefly highlight the important role that the temple of Philae played in mediating relations between the Romans and the frequently hostile Nubian tribes – the Nobatai and the Blemmyes – that menaced Egyptian settlements in the late third through the fifth centuries. Suffering from the fatigue and expense of combating near constant raids and incursions, the Romans eventually offered subsidies to both tribes and officially designated Philae a cult center for the Nobatai, Blemmyes, and the “Romans” (meaning primarily the Egyptians). Procopius states of Diocletian’s efforts at Philae,

“...in that place he founded some shrines and altars for the Romans and for these very barbarians in common and settled in this fortification priests of both (parties), in the expectation that their friendship would be secure for the Romans because they shared the sanctuaries with them.”

That the Nubian tribes genuinely respected and worshipped Isis is demonstrated by cultic graffiti as well as the terms of a treaty they negotiated with the Roman general Maximinus in the mid-fifth century that allowed them, despite their losses, to continue to borrow the statue of Isis once a year and to take her south for oracular purposes. One imagines then that for many years following the reign of Diocletian, the Egyptian authorities came to Philae offering subsidies, while the Nobatai and Blemmyes, like the Meroitic “agents of Isis” and envoys before them, came to the temple bearing choice products of the southern lands to donate to her cult and to trade. Oaths, then, could be sworn before the goddess, and her divine presence would serve to sanctify all concessions and exchanges.

**Final thoughts**

Evidence has been presented above suggesting that in tandem with the policy of establishing pharaonic garrisons and bases in key areas of their empire in the New Kingdom, the Egyptians utilized indigenous temples for purposes of both exchange and extraction. This system was not invented wholesale, for both Hatshepsut’s “gifts” to Hathor of Punt and the tremendous quantities of Egyptian material culture discovered in pre-New Kingdom temple contexts at Byblos suggest that the Egyptians had a long-standing tradition of utilizing temples for ideological money laundering. By syncretizing a foreign deity with one of their own, the Egyptians presented their payment for goods as pious offerings to a foreign deity and thereby preserved their worldview intact: foreigners brought tribute, while Egyptians made the offerings proper to the foreign manifestation of an Egyptian god.

Once Egypt established its northern empire in the New Kingdom, the government appears to have continued its prior practice with respect to Byblos, as Sennefer’s inscription demonstrates. Likewise, Thutmose III provided patronage to at least one additional temple in the northern portion of his empire, presumably in order to provide a similar safe space for high-level trade and transfers of goods. The northernmost harbor bases in Lebanon and southern Syria were

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81 Priscus of Panium, quoted in Trombley 1995, 230. For the importance of Isis of Philae to Nubian tribes, see Rutherford 1998.
vital national interests as they provided Egypt with timber, with safe harbor, and with free passage into the inner reaches of Syria, which otherwise necessitated much greater transportation costs. For these reasons alone, one might suspect that Egypt would have granted these northern vassals preferential treatment. Their proximity to the kingdoms of Mittani and Ḫatti, however, ensured that it was ever in Egypt’s interest not to provoke these benevolent hosts of Egyptian garrisons into defecting to a rival side.

It is tempting to suggest, then, that the Egyptians utilized these northern temples of Hathor and Amun as sites not only for the traditional exchange of material goods, but also for the less tangible – but just as typical – imperial exchange: material goods in return for loyalty (or at least non-aggression). By providing golden statues or, in the case of Qatna, simply the precious raw material to fashion a statue, the Egyptians may have made it a policy to offer temples in key strategic zones high-level gifts that would hopefully inspire loyalty. Based on parallels with the practice in Egypt, the pharaonic government may also have purchased land in strategic locations that would fund the statues in perpetuity. This Egyptian-held land could provide bꜣw-produce to be presented to the deity and then to be exported to Egypt (in some cases) and stored locally in an imperial warehouse (in others). Bavay discusses the Egyptian administration of such goods elsewhere in this volume.

Temple estates could also become Egyptian property as a result of military victories. Thus we see estates dedicated to Amun located in the north of the empire that prior to Thutmose III’s triumph at Megiddo had belonged to the king of Qadeš. The produce of this land would likely have been delivered to the Amun temple erected in the north of the empire by Minmos, for it is clear that this official’s various jobs as temple-embellisher, part time priest, and tax collector were intimately associated. Whether the polities hosting such Egyptian centers were effectively tax exempt is not known but may be presumed in the case of Egypt’s most privileged vassals.

If temples could effectively mask (for a home audience at least) commercial transactions, the Egyptians may have hoped that patronage of local temples could also be utilized to mask imperial extraction. Thus if locals delivered taxes to temples of their own gods, it might be hoped that they would begrudge these taxes less. It is interesting, though, that once the core of Egypt’s empire had existed for hundreds of years, a move seems to have been made by the Ramesside pharaohs to replace at least some of the statues at Egyptian-held bases with deities that bore no likeness to the beloved local figures. Thus, in the reign of Ramesses III especially, the deity to whom foreigners came bearing their grain in large sacks and in token bowls was often the incarnation of the state, the divinized pharaoh. Perhaps it is not surprising, then, that once all pretense of ideological subterfuge had been wiped away, the empire began to crumble.

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Abbreviations

Bibliography


List of illustrations

Fig. 1: Hatshepsut’s envoys bring “offerings” to Hathor of Punt in return for “every good thing” (after Naville 1898: pl. LXIX).

Fig. 2: The deputy of Wawat, Penniut, dedicates a statue of Ramesses VI to a temple in Aniba along with five fields (after Breasted 1948, 136).

Fig. 3: Map showing toponyms mentioned in this essay.